

**701—216.2(423) Dance schools and dance studios.**

**216.2(1) *In general.*** The sales price from the services sold by dance schools or dance studios are subject to sales tax. This includes all activities, such as acrobatics, exercise, baton-twirling, tumbling, or modeling taught in dance schools or dance studios.

**216.2(2) *Definitions.*** For purposes of this rule:

“*Dance school*” means any institution established primarily for the purpose of teaching one or more types of dancing.

“*Dance studio*” means any room or groups of rooms in which any one or more types of dancing are taught.

This rule is intended to implement Iowa Code section 423.2(6) “*m.*”  
[ARC 6704C, IAB 11/30/22, effective 1/4/23]